



November 15, 2017

U.S. House of Representatives
Washington, DC 20515

Dear Representative:

On behalf of Associated Builders and Contractors (ABC), a national construction industry trade association representing more than 21,000 members, I am writing to express our support of H.R. 1, the Tax Cuts and Jobs Act. **ABC strongly urges your support for this bill, and will consider this a “KEY VOTE” on our 115th Congressional Scorecard.**

Ninety-nine percent of ABC members employ less than 100 workers and many of those businesses are family owned. ABC members will feel the direct positive impact of this bill with more money in their paychecks enabling them to invest back in their businesses, creating new jobs in their communities and driving growth.

The new, lower tax rate on pass-through business income is critical to promoting investment and job creation by all businesses. Small businesses create the majority of jobs in the United States, and this new rate will benefit the merit shop construction industry and its hundreds of thousands hardworking employees.

ABC members will benefit greatly from the repeal of the Alternative Minimum Tax (AMT) and repeal of the estate tax. In addition, the increase of the small business expensing limitation under section 179 to \$5 million and the increased phase-out amount to \$20 million will ensure fairer treatment under the tax code for our members. We also applaud the bill's expansion of options for businesses to invest in education, as the expansion of qualified expenses to cover costs associated with apprenticeship programs would spur the investments of ABC member companies, who already provide an annual investment of \$1.1 billion in workforce training.

We applaud your hard work during this process and encourage you to embrace this unique opportunity to create jobs, grow the economy and provide needed relief to working families and U.S. businesses. We look forward to working with Congress to deliver a final tax reform package that meets the goal of a simpler, fairer tax code not just for merit shop construction businesses, but all Americans.

Sincerely,

A handwritten signature in black ink, appearing to read "K Swearingen".

Kristen Swearingen
Vice President, Legislative & Political Affairs